

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re

CUSTOMS AND TAX ADMINISTRATION OF  
THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX REFUND  
SCHEME LITIGATION

MASTER DOCKET

18-md-02865-LAK

This document relates to: All Cases.

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**DECLARATION OF SHARON L. MCCARTHY**

I, Sharon L. McCarthy, an attorney duly admitted to practice law before the courts of the State of New York, hereby declare under penalty of perjury:

1. I am a partner at Kostelanetz & Fink, LLP, counsel for John and Elizabeth van Merkensteijn, Azalea Pension Plan, Basalt Ventures LLC Roth 401(K) Plan, Bernina Pension Plan, Bernina Pension Plan Trust, Michelle Investments Pension Plan, Starfish Capital Management LLC Roth 401(K) Plan, Omineca Pension Plan, Omineca Pension Plan Trust, Remece Investments LLC Pension Plan, Tarvos Pension Plan, Voojo Productions LLC Roth 401(K) Plan, and Xiphias LLC Pension Plan in these actions. Except as otherwise stated, I am fully familiar with the matters set forth in this declaration.

2. I submit this declaration in support of Defendants' Reply Memorandum of Law in further support of their Motion for Issuance of Requests for International Judicial Assistance to Obtain Evidence in Denmark.

3. Attached hereto as Exhibit 43 is a letter dated February 17, 2021 from Alan E. Schoenfeld to Marc Weinstein.

I, Sharon L. McCarthy, declare under penalty of perjury that the foregoing is true and correct.

Dated: March 17, 2021  
New York, NY

/s/ Sharon L. McCarthy  
Sharon L. McCarthy